FILED

NOT FOR PUBLICATION

JUN 21 2006

UNITED STATES COURT OF APPEALS

CATHY A. CATTERSON, CLERK U.S. COURT OF APPEALS

FOR THE NINTH CIRCUIT

BRANDT N. CASTLETON,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

No. 05-74553

Tax Ct. No. 6109-03

MEMORANDUM*

Appeal from a Decision of the United States Tax Court

Submitted June 12, 2006**

Before: KLEINFELD, PAEZ, and BERZON, Circuit Judges.

Brandt N. Castleton appeals pro se from the Tax Court's decision for the Commissioner of Internal Revenue, following a bench trial, upholding deficiencies for tax years 1998, 1999, and 2000. We have jurisdiction under 28 U.S.C. § 7482. On appeal, Castleton raises the following contentions: "Acts of Fraud, of actions

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

rights by John T. Leahy III of IRS, in conspiracy with Catherine L. Campbell (Tax Court Bar # CC033), and by her complicit statements and actions, Judge L. Paige Marvel. (Title 42 USC sec 1986, 1985, and 1983). Also Judicial Prejudice, and Practicing Law from the bench." These contentions lack merit.

AFFIRMED.